

# Document details

< Back to results | 1 of 3 Next >

Export Download Print E-mail Save to PDF Add to List More... >

[Full Text](#) View at Publisher

Accounting Forum  
Volume 42, Issue 2, June 2018, Pages 170-183

## Framing public governance in Malaysia : Rhetorical appeals through accrual accounting (Article)

Ferry, L.<sup>a</sup>, Zakaria, Z.<sup>b</sup>, Zakaria, Z.<sup>c</sup>, Slack, R.<sup>a</sup>

<sup>a</sup>Department of Accounting, Durham University Business School, Durham University, Queen's Campus, University Boulevard, Thornaby, Stockton-On-Tees, United Kingdom

<sup>b</sup>Department of Accounting, Kulliyah of Economics and Management Sciences, International Islamic University Malaysia, P.O. Box 10, Kuala Lumpur, Malaysia

<sup>c</sup>Department of Accounting, Faculty of Business & Accountancy, University of Malaya, Kuala Lumpur, Malaysia

### Abstract

View references (83)

In government, the challenges of governance and anti-corruption are exacerbated by accounting not being fit for purpose. In developing countries, many governments adopt accrual accounting as a panacea. Drawing on Goffman's frame analysis, and rhetorical appeals to logic, credibility and emotion, this paper examines the adoption of accrual accounting in Malaysia. It was found accrual accounting has potential for keying governance and anti-corruption. However, rhetorical appeals that attempt to legitimate neo-liberalism and engender public support in the name of progress were hindered by perceptions of endemic corruption and relatively weak democratic institutions of 'good' governance common to developing countries. © 2017 Elsevier Ltd

### Author keywords

Accrual accounting Corruption Developing countries Framing Governance Malaysia  
New public management (NPM) Rhetoric

ISSN: 01559982  
Source Type: Journal  
Original language: English

DOI: 10.1016/j.accfor.2017.07.002  
Document Type: Article  
Publisher: Elsevier Ltd

### References (83)

View in search results format >

All Export Print E-mail Save to PDF Create bibliography

View all 83 references

- Accountant General  
Annual Report 2013  
(2013)  
[Accessed 19 February 2015]  
<http://portal.anm.gov.my>

- Accountants Today  
The case for accrual accounting  
(2011) Malaysian Institute of Accountants, 24 (5), p. 5.

Metrics View all metrics >

3 Citations in Scopus  
97th Percentile  
13.42 Field-Weighted  
Citation Impact



PlumX Metrics

Usage, Captures, Mentions,  
Social Media and Citations  
beyond Scopus.

### Cited by 3 documents

Corporate governance and elites  
Nakpodia, F. , Adegbite, E.  
(2018) Accounting Forum

Accountability, corruption and  
social and environment  
accounting: Micro-political  
processes of change

Lehman, G. , Morton, E.  
(2017) Accounting Forum

Watchdogs, helpers or  
protectors? – Internal auditing in  
Malaysian Local Government

Ferry, L. , Zakaria, Z. , Zakaria, Z.  
(2017) Accounting Forum

View all 3 citing documents

Inform me when this document  
is cited in Scopus:

[Set citation alert >](#)

[Set citation feed >](#)

### Related documents

Accountability, corruption and  
social and environment  
accounting: Micro-political  
processes of change

Lehman, G. , Morton, E.  
(2017) Accounting Forum

A 'panoptical' or 'synoptical'

- ☐ 3 Accountants Today  
Accrual accounting: The way forward  
(2011) Malaysian Institute of Accountants, 24 (6), pp. 9-16.
- 
- ☐ 4 Ace, K.  
**Debate: New guidance to improve public sector governance**  
(2014) Public Money and Management, 34 (6), pp. 405-406.  
<http://www.informaworld.com/smpp/title~content=t793706091>  
doi: 10.1080/09540962.2014.962365  
  
View at Publisher
- 
- ☐ 5 Ahmad Khair, A.H., Haniffa, R., Hudaib, M., Abd. Karim, M.N.  
**Personalisation of power, neoliberalism and the production of corruption**  
(2015) Accounting Forum, 39 (3), pp. 225-235. Cited 2 times.  
<http://www.elsevier.com/locate/jaccfor>  
doi: 10.1016/j.jaccfor.2015.06.001  
  
View at Publisher
- 
- ☐ 6 Ahrens, T., Ferry, L.  
**Newcastle city council and the grassroots: Accountability and budgeting under austerity**  
(2015) Accounting, Auditing and Accountability Journal, 28 (6), pp. 909-933. Cited 22 times.  
<http://www.emeraldinsight.com/info/journals/aaaj/aaaj.jsp>  
doi: 10.1108/AAAJ-03-2014-1658  
  
View at Publisher
- 
- ☐ 7 Ahrens, T., Ferry, L.  
Institutional entrepreneurship, practice memory, and cultural memory: Choice and creativity in the pursuit of endogenous change of local authority budgeting  
(2016) Management Accounting Research. Cited 2 times.  
[Online, November 2016]
- 
- ☐ 8 Arnaboldi, M., Lapsley, I.  
**On the implementation of accrual accounting: A study of conflict and ambiguity**  
(2009) European Accounting Review, 18 (4), pp. 809-836. Cited 43 times.  
doi: 10.1080/09638180903136225  
  
View at Publisher
- 
- ☐ 9 Atkinson, P., Coffey, A.  
Analysing documentary realities  
(2004) Qualitative Research, Theory, Method and Practice. Cited 161 times.  
D. Silverman 2nd Ed. Sage London
- 
- ☐ 10 Ball, I.  
PFM: the Good, the Bad and the Ugly  
(2016)  
Public Finance International, 23rd May 2016. [Accessed 10 July 2016]  
<http://www.publicfinanceinternational.org/opinion/2016/05/pfm-good-bad-and-ugly>

approach to monitoring performance? Local public services in England and the widening accountability gap  
Eckersley, P. , Ferry, L. , Zakaria, Z.  
(2014) Critical Perspectives on Accounting  
  
Progressive public administration and new public management in public sector accountability: An international review  
Vivian, B. , Maroun, W.  
(2018) Meditari Accountancy Research

View all related documents based on references

Find more related documents in Scopus based on:

Authors > Keywords >

☐ 11 Bergmann, A.  
The influence of the nature of government accounting and reporting in decision-making:  
Evidence from Switzerland  
(2012) Public Money and Management, 32 (1), pp. 15-20. Cited 16 times.  
doi: 10.1080/09540962.2012.643050  
[View at Publisher](#)

---

☐ 12 Broadbent, J., Laughlin, R.  
Accounting choices: Technical and political trade-offs and the UK's private finance initiative  
(2002) Accounting, Auditing & Accountability Journal, 15 (5), pp. 622-654. Cited 54 times.  
doi: 10.1108/09513570210448948  
[View at Publisher](#)

---

☐ 13 Broadbent, J., Gill, J., Laughlin, R.  
The development of contracting in the context of infrastructure investment in the UK: The case  
of the private finance initiative in the national health service  
(2003) International Public Management Journal, 6 (2), pp. 173-197. Cited 23 times.

---

☐ 14 Bremmer, I.  
These Five Facts Explain the State of Global Corruption  
(2016)  
[Accessed 2 June 2016]  
<http://time.com/4262897/five-facts-globa-corruption/>

---

☐ 15 Botzem, S., Quack, S.  
(No) Limits to Anglo-American accounting? Reconstructing the history of the International  
Accounting Standards Committee: A review article  
(2009) Accounting, Organizations and Society, 34 (8), pp. 988-998. Cited 63 times.  
doi: 10.1016/j.aos.2009.07.001  
[View at Publisher](#)

---

☐ 16 Caperchione, E., Lapsley, I.  
Making comparisons in government accounting  
(2011) Financial Accountability and Management, 27 (2), pp. 103-106. Cited 8 times.

---

☐ 17 Carruthers, B.G., Espeland, W.N.  
Accounting for rationality: Double-entry bookkeeping and the rhetoric of economic rationality  
(1991) American journal of Sociology, pp. 31-69. Cited 285 times.

---

☐ 18 Chief Secretary  
Thought Leadership Seminar on Understanding and Embedding Accrual Accounting in the Malaysian Public Sector,  
Putrajaya, Malaysia  
(2014)  
[Accessed 8 November 2014]  
<http://www.pmo.gov.my/ksn/home.php?frontpage/speech/f>

---

☐ 19 Chabal, P., Daloz, J.P.  
Africa Works: Disorder as Political Instrument  
(1999) . Cited 1237 times.

- 
- ☐ 20 Chow, D.S., Humphrey, C., Moll, J.  
Developing whole of government accounting in the UK: Grand claims, practical complexities and a suggested future research agenda  
(2007) *Financial Accountability and Management*, 23 (1), pp. 27-54. Cited 35 times.
- 
- ☐ 21 Christiaens, J., Rommel, J.  
Accrual accounting reforms: Only for businesslike (parts of) governments  
(2008) *Financial Accountability and Management*, 24 (1), pp. 59-75. Cited 51 times.
- 
- ☐ 22 Cohen, S., Guillamón, M.-D., Lapsley, I., Robbins, G.  
**Accounting for austerity: The troika in the eurozone**  
  
(2015) *Accounting, Auditing and Accountability Journal*, 28 (6), pp. 966-992. Cited 10 times.  
<http://www.emeraldinsight.com/info/journals/aaaj/aaaj.jsp>  
doi: 10.1108/AAAJ-04-2014-1668  
  
[View at Publisher](#)
- 
- ☐ 23 Demirag, I., Khadaroo, I.  
Accountability and value-for-money in private finance initiative contracts  
(2008) *Financial Accountability and Management*, 24 (4), pp. 455-478. Cited 35 times.
- 
- ☐ 24 Dent, J.F.  
**Accounting and organizational cultures: A field study of the emergence of a new organizational reality**  
  
(1991) *Accounting, Organizations and Society*, 16 (8), pp. 705-732. Cited 277 times.  
doi: 10.1016/0361-3682(91)90021-6  
  
[View at Publisher](#)
- 
- ☐ 25 Doig, A., McIvor, S.  
**The National Integrity system: Assessing corruption and reform**  
  
(2003) *Public Administration and Development*, 23 (4), pp. 317-332. Cited 28 times.  
doi: 10.1002/pad.287  
  
[View at Publisher](#)
- 
- ☐ 26 Eckersley, P., Ferry, L., Zakaria, Z.  
**A 'panoptical' or 'synoptical' approach to monitoring performance? Local public services in England and the widening accountability gap** ([Open Access](#))  
  
(2014) *Critical Perspectives on Accounting*, 25 (6), pp. 529-538. Cited 18 times.  
<http://www.elsevier.com/inca/publications/store/6/2/2/8/1/3/index.htm>  
doi: 10.1016/j.cpa.2013.03.003  
  
[View at Publisher](#)
- 
- ☐ 27 Ellwood, S., Newberry, S.  
**Public sector accrual accounting: Institutionalising neo-liberal principles?**  
  
(2007) *Accounting, Auditing and Accountability Journal*, 20 (4), pp. 549-573. Cited 67 times.  
doi: 10.1108/09513570710762584

- 
- ☐ 28 Entman, R.M.  
**Framing: Toward Clarification of a Fractured Paradigm**  
  
(1993) *Journal of Communication*, 43 (4), pp. 51-58. Cited 3894 times.  
doi: 10.1111/j.1460-2466.1993.tb01304.x  
  
View at Publisher
- 
- ☐ 29 Espejo, R., Bula, G., Zarama, R.  
**Auditing as the Dissolution of Corruption**  
  
(2001) *Systemic Practice and Action Research*, 14 (2), pp. 139-156. Cited 7 times.  
doi: 10.1023/A:1011303705113  
  
View at Publisher
- 
- ☐ 30 Everett, J., Neu, D., Rahaman, A.S.  
**The global fight against corruption: A foucaultian, virtues-ethics framing**  
  
(2006) *Journal of Business Ethics*, 65 (1), pp. 1-12. Cited 38 times.  
doi: 10.1007/s10551-005-8715-8  
  
View at Publisher
- 
- ☐ 31 Everett, J., Neu, D., Rahaman, A.S.  
**Accounting and the global fight against corruption**  
  
(2007) *Accounting, Organizations and Society*, 32 (6), pp. 513-542. Cited 62 times.  
doi: 10.1016/j.aos.2006.07.002  
  
View at Publisher
- 
- ☐ 32 Ferry, L., Ahrens, T.  
**Using management control to understand public sector corporate governance changes: Localism, public interest, and enabling control in an English local authority**  
  
(2017) *Journal of Accounting and Organizational Change*, 13 (4), pp. 548-567. Cited 3 times.  
<http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp>  
doi: 10.1108/JAOC-12-2016-0092  
  
View at Publisher
- 
- ☐ 33 Ferry, L., Eckersley, P., Zakaria, Z.  
**Accountability and transparency in english local government: Moving from 'matching parts' to 'awkward couple'?**  
  
(2015) *Financial Accountability and Management*, 31 (3), pp. 345-361. Cited 15 times.  
[http://www.onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1468-0408](http://www.onlinelibrary.wiley.com/journal/10.1111/(ISSN)1468-0408)  
doi: 10.1111/faam.12060  
  
View at Publisher
- 
- ☐ 34 Ferry, L., Murphy, P., Zakaria, Z., Zakaria, Z.  
**Implementing Key Performance Indicators in a government agency: A typical story?**  
(2015) *Journal of Finance and Management in the Public Services*, 14 (2), pp. 1-15. Cited 2 times.
- 
- ☐ 35 Ferry, L., Zakaria, Z., Eckersley, P.  
**The role of budget speech: A malaysian government study**

(2014) International Journal of Public Sector Management, 27 (7), pp. 564-580. Cited 4 times.  
<http://www.emeraldinsight.com/info/journals/ijpsm/ijpsm.jsp>  
doi: 10.1108/IJPSM-01-2014-0010

[View at Publisher](#)

- 
- ☐ 36 Fokus AKRUAN  
July-September 2013  
(2013)  
<http://www2.anm.gov.my/akruan/Pages/default.aspx> [Accessed 19 February 2015]

- 
- ☐ 37 Free, C., Murphy, P.R.  
The ties that bind: The decision to co-offend in fraud  
  
(2015) Contemporary Accounting Research, 32 (1), pp. 18-54. Cited 16 times.  
<http://www.interscience.wiley.com/jpages/0823-9150>  
doi: 10.1111/1911-3846.12063  
  
[View at Publisher](#)

- 
- ☐ 38 Froud, J.  
The Private Finance Initiative: Risk, uncertainty and the state  
  
(2003) Accounting, Organizations and Society, 28 (6), pp. 567-589. Cited 136 times.  
doi: 10.1016/S0361-3682(02)00011-9  
  
[View at Publisher](#)

- 
- ☐ 39 Froud, J., Shaoul, J.  
Appraising and evaluating PFI for NHS hospitals financial  
(2001) Accountability and Management, 17 (3), pp. 247-270. Cited 84 times.

- 
- ☐ 40 Funnell, W.  
Government by Fiat: The Retreat from Responsibility  
(2000) . Cited 35 times.  
University of NSW Press Sydney

- 
- ☐ 41 Gallhofer, S., Haslam, J.  
Exploring social, political and economic dimensions of accounting in the global context: The International Accounting Standards Board and accounting disaggregation  
  
(2007) Socio-Economic Review, 5 (4), pp. 633-664. Cited 34 times.  
doi: 10.1093/ser/mwm012  
  
[View at Publisher](#)

- 
- ☐ 42 Gendron, Y., Cooper, D.J., Townley, B.  
The construction of auditing expertise in measuring government performance  
  
(2007) Accounting, Organizations and Society, 32 (1-2), pp. 105-133. Cited 84 times.  
doi: 10.1016/j.aos.2006.03.005  
  
[View at Publisher](#)

- 
- ☐ 43 Global Financial, Integrity  
Illicit Financial Flows from Developing Countries: 2003–2012  
(2014)

- 
- ☐ 44 Goffman, E.  
Frame Analysis: An Essay of the Organisation of Experience  
(1974) . Cited 6161 times.  
Harper and Row New York
- 
- ☐ 45 Government Transformation Programme (GTP) Malaysia  
Annual Report  
(2013)  
[Accessed 8 November 2014]  
<http://www.pemandu.gov.my/>
- 
- ☐ 46 Government Transformation Programme (GTP) Malaysia  
Annual Report  
(2014)  
[Accessed 8 November 2015]  
[http://www.pemandu.gov.my/gtp/upload/Eng\\_GTP2014\\_AR\\_Full.pdf](http://www.pemandu.gov.my/gtp/upload/Eng_GTP2014_AR_Full.pdf)
- 
- ☐ 47 Groot, T., Budding, T.  
New public management's current issues and future prospects  
(2008) Financial Accountability and Management, 24 (1), pp. 1-13. Cited 50 times.
- 
- ☐ 48 Hood, C.  
The "new public management" in the 1980s: Variations on a theme  
  
(1995) Accounting, Organizations and Society, 20 (2-3), pp. 93-109. Cited 1500 times.  
doi: 10.1016/0361-3682(93)E0001-W  
  
[View at Publisher](#)
- 
- ☐ 49 Hudson, H.H.  
The field of rhetoric  
  
(1923) Quarterly Journal of Speech, 9 (2), pp. 167-180. Cited 14 times.  
doi: 10.1080/00335632309379424  
  
[View at Publisher](#)
- 
- ☐ 50 Hyndman, N., Connolly, C.  
Accruals accounting in the public sector: A road not always taken  
  
(2011) Management Accounting Research, 22 (1), pp. 36-45. Cited 48 times.  
doi: 10.1016/j.mar.2010.10.008  
  
[View at Publisher](#)
- 
- ☐ 51 IFAC/CIPFA  
International Framework Good Governance in the Public Sector  
(2014) . Cited 2 times.  
[Accessed 12 November 2014]  
<http://www.ifac.org/publications-resources/international-framework-good-governance-public-sector>

- 
- ☐ 52 Jeacle, I., Carter, C.  
Fashioning the popular masses: Accounting as mediator between creativity and control  
  
(2012) Accounting, Auditing and Accountability Journal, 25 (4), pp. 719-751. Cited 24 times.  
doi: 10.1108/09513571211225114  
  
View at Publisher
- 
- ☐ 53 Jomo, K.S.  
Mahathir's Economic Legacy. Kyoto Review of Southeast Asia, (October (4)). Regional Economic Integration (2003)  
<http://kyotoreview.org/issue-4/mahathirs-economic-legacy/>
- 
- ☐ 54 Kaufmann, D.  
Corruption: The facts  
(1997) Foreign Policy, pp. 114-131. Cited 165 times.
- 
- ☐ 55 Lapsley, I., Mussari, R., Paulsson, G.  
On the adoption of accrual accounting in the public sector: A self-evident and problematic reform  
  
(2009) European Accounting Review, 18 (4), pp. 719-723. Cited 66 times.  
doi: 10.1080/09638180903334960  
  
View at Publisher
- 
- ☐ 56 Laughlin, R.  
Debate: Accrual accounting: Information for accountability or decision usefulness?  
  
(2012) Public Money and Management, 32 (1), pp. 45-46. Cited 7 times.  
doi: 10.1080/09540962.2012.643056  
  
View at Publisher
- 
- ☐ 57 Lehman, G., Thorne, K.  
Corruption, criminality and the privatised state: The implications for accounting  
  
(2015) Accounting Forum, 39 (4), pp. 366-370.  
[http://www.elsevier.com/locate/jaccfor/journaldescription.cws\\_home/703483/description#description](http://www.elsevier.com/locate/jaccfor/journaldescription.cws_home/703483/description#description)  
doi: 10.1016/j.jaccfor.2015.10.002  
  
View at Publisher
- 
- ☐ 58 Mayston, D.J.  
The private finance initiative in the national health service: An unhealthy development in new public management?  
(1999) Financial Accountability and Management, 15 (3-4), pp. 249-274. Cited 47 times.
- 
- ☐ 59 Mohamed, N.J.  
New Accounting System, move to make D-Gs more accountable for finances  
(2014)  
The Star, 13th March
- 
- ☐ 60 Mueller, F.



(2018) Critical Perspectives on Accounting, 53, pp. 16-30. Cited 2 times.  
<http://www.elsevier.com/inca/publications/store/6/2/2/8/1/3/index.htm>  
doi: 10.1016/j.cpa.2017.03.009

[View at Publisher](#)

- 
- ☐ 61 Neu, D., Everett, J., Rahaman, A.S., Martinez, D.  
**Accounting and networks of corruption**

(2013) Accounting, Organizations and Society, 38 (6-7), pp. 505-524. Cited 27 times.  
<http://www.elsevier.com/locate/aos>  
doi: 10.1016/j.aos.2012.01.003

[View at Publisher](#)

- 
- ☐ 62 Neu, D., Everett, J., Rahaman, A.S.  
**Preventing corruption within government procurement: Constructing the disciplined and ethical subject**

(2015) Critical Perspectives on Accounting, 28, pp. 49-61. Cited 17 times.  
<http://www.elsevier.com/inca/publications/store/6/2/2/8/1/3/index.htm>  
doi: 10.1016/j.cpa.2014.03.012

[View at Publisher](#)

- 
- ☐ 63 Nørreklit, H.  
**The Balanced Scorecard: What is the score? A rhetorical analysis of the Balanced Scorecard**

(2003) Accounting, Organizations and Society, 28 (6), pp. 591-619. Cited 233 times.  
doi: 10.1016/S0361-3682(02)00097-1

[View at Publisher](#)

- 
- ☐ 64 Nye, J.S.  
**Corruption and political development: A cost-benefit analysis**  
(1967) American Political Science Review, 61 (2), pp. 417-427.

- 
- ☐ 65 Ogden, S.G.  
**Transforming frameworks of accountability: The case of water privatization**

(1995) Accounting, Organizations and Society, 20 (2-3), pp. 193-218. Cited 88 times.  
doi: 10.1016/0361-3682(95)95745-1

[View at Publisher](#)

- 
- ☐ 66 Ogden, S.G.  
**Accounting for organizational performance: The construction of the customer in the privatized water industry**

(1997) Accounting, Organizations and Society, 22 (6), pp. 529-556. Cited 73 times.  
<http://www.elsevier.com/locate/aos>  
doi: 10.1016/S0361-3682(96)00027-X

[View at Publisher](#)

- 
- ☐ 67 Pina, V., Torres, L., Yetano, A.  
**Accrual accounting in EU local governments: One method, several approaches**

(2009) European Accounting Review, 18 (4), pp. 765-807. Cited 76 times.  
doi: 10.1080/09638180903118694

- 
- ☐ 68 Premchand, A.  
Effective Government Accounting  
(1995) . Cited 7 times.  
International Monetary Fund Washington DC
- 
- ☐ 69 PricewaterhouseCoopers  
Towards a New Era in Government Accounting and Reporting, PwC Global Survey on Accounting and Reporting by Central Governments  
(2013)  
[Accessed 12 November 2014]  
[http://www.pwc.com/en\\_GX/gx/psrc/publications/assets/pwc-global-ipsas-survey-government-accounting-and-reporting](http://www.pwc.com/en_GX/gx/psrc/publications/assets/pwc-global-ipsas-survey-government-accounting-and-reporting)
- 
- ☐ 70 Roberts, J., Jones, M.  
Accounting for self interest in the credit crisis  
  
(2009) Accounting, Organizations and Society, 34 (6-7), pp. 856-867. Cited 35 times.  
doi: 10.1016/j.aos.2009.03.004  
  
View at Publisher
- 
- ☐ 71 Saleh, Z., Pendlebury, M.W.  
Accruals accounting in government - Developments in Malaysia  
  
(2006) Asia Pacific Business Review, 12 (4), pp. 421-435. Cited 6 times.  
doi: 10.1080/13602380600574595  
  
View at Publisher
- 
- ☐ 72 Sargiacomo, M., Ianni, L., D'Andreamatteo, A., Servalli, S.  
Accounting and the fight against corruption in Italian government procurement: A longitudinal critical analysis (1992-2014)  
  
(2015) Critical Perspectives on Accounting, 28, pp. 89-96. Cited 5 times.  
<http://www.elsevier.com/inca/publications/store/6/2/2/8/1/3/index.htm>  
doi: 10.1016/j.cpa.2015.01.006  
  
View at Publisher
- 
- ☐ 73 Selvarajah, C.T.  
Focus on Malaysia – the tiger with a vision- commentary 1  
(1994) Marketing Bulletin, 5, pp. 82-88. Cited 3 times.
- 
- ☐ 74 Sikka, P., Lehman, G.  
The supply-side of corruption and limits to preventing corruption within government procurement and constructing ethical subjects  
  
(2015) Critical Perspectives on Accounting, 28, pp. 62-70. Cited 13 times.  
<http://www.elsevier.com/inca/publications/store/6/2/2/8/1/3/index.htm>  
doi: 10.1016/j.cpa.2015.01.008  
  
View at Publisher
- 
- ☐ 75 Snow, D., Rochford, E.B., Worden, S.K., Benford, R.B.  
Frame alignment processes, micromobilization and movement participation  
(1986) American Sociological Review, 51 (4), pp. 464-482. Cited 2553 times.

- 
- 76 Solomon, J.F., Solomon, A., Joseph, N.L., Norton, S.D.  
Impression management, myth creation and fabrication in private social and environmental reporting: Insights from Erving Goffman  
  
(2013) Accounting, Organizations and Society, 38 (3), pp. 195-213. Cited 45 times.  
<http://www.elsevier.com/locate/aos>  
doi: 10.1016/j.aos.2013.01.001  
  
[View at Publisher](#)
- 
- 77 Transparency International  
Malaysia What Needs to Change  
(2015)  
[Accessed 15 September 2015]  
[http://www.transparency.org/news/feature/malaysia\\_corruption\\_crisis\\_what\\_cameron\\_and\\_najib\\_need\\_to\\_talk\\_about](http://www.transparency.org/news/feature/malaysia_corruption_crisis_what_cameron_and_najib_need_to_talk_about)
- 
- 78 Triadafilopoulos, T.  
Politics, speech, and the art of persuasion: Toward an Aristotelian conception of the public sphere  
  
(1999) Journal of Politics, 61 (3), pp. 741-757. Cited 26 times.  
<http://www.journals.uchicago.edu/loi/jop>  
doi: 10.2307/2647826  
  
[View at Publisher](#)
- 
- 79 Vliegenthart, R., van Zoonen, L.  
Power to the frame: Bringing sociology back to frame analysis  
  
(2011) European Journal of Communication, 26 (2), pp. 101-115. Cited 99 times.  
doi: 10.1177/0267323111404838  
  
[View at Publisher](#)
- 
- 80 Vollmer, H.  
How to do more with numbers. Elementary stakes, framing, keying, and the three-dimensional character of numerical signs  
  
(2007) Accounting, Organizations and Society, 32 (6), pp. 577-600. Cited 67 times.  
doi: 10.1016/j.aos.2006.10.001  
  
[View at Publisher](#)
- 

🔍 Ferry, L.; Department of Accounting, Durham University Business School, Durham University, Queen's Campus, University Boulevard, Thornaby, Stockton-On-Tees, United Kingdom; email:[laurence.ferry@durham.ac.uk](mailto:laurence.ferry@durham.ac.uk)  
© Copyright 2018 Elsevier B.V., All rights reserved.

< Back to results | 1 of 3 Next >

^ Top of page

## About Scopus

What is Scopus  
Content coverage  
Scopus blog  
Scopus API

## Language

日本語に切り替える  
切换到简体中文  
切换到繁體中文  
Русский язык

## Customer Service

Help  
Contact us

ELSEVIER

[Terms and conditions](#) [Privacy policy](#)

Copyright © 2018 Elsevier B.V. All rights reserved. Scopus® is a registered trademark of Elsevier B.V.

Cookies are set by this site. To decline them or learn more, visit our [Cookies page](#).

 RELX Group™